



COMMITTEE REPORT

MADAM PRESIDENT:

The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 436, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Page 5, delete lines 34 through 42.
- 2 Page 6, delete lines 1 through 22.
- 3 Page 6, line 42, delete "or".
- 4 Page 7, line 3, after "guidelines;" insert "**or**
- 5 **(4) land devoted to the harvesting of hardwood timber;**".
- 6 Page 7, line 4, after "use." insert "**Agricultural use for purposes of**
- 7 **this section includes but is not limited to the uses included in the**
- 8 **definition of "agricultural use" in IC 36-7-4-616(b), such as the**
- 9 **production of livestock or livestock products, commercial**
- 10 **aquaculture, equine or equine products, land designated as a**
- 11 **conservation reserve plan, pastureland, poultry or poultry**
- 12 **products, horticultural or nursery stock, fruit, vegetables, forage,**
- 13 **grains, timber, trees, bees and apiary products, tobacco, other**
- 14 **agricultural crops, general farming operation purposes, native**
- 15 **lands, or land that lays fallow. Agricultural use may not be**
- 16 **determined by the size of a parcel or size of a part of the parcel.**
- 17 **This subsection does not affect the assessment of any real property**
- 18 **assessed under IC 6-1.1-6 (assessment of certain forest lands),**
- 19 **IC 6-1.1-6.2 (assessment of certain windbreaks), or IC 6-1.1-6.7**

(assessment of filter strips).".

Page 7, after line 42, begin a new paragraph and insert:

"SECTION 7. IC 6-1.1-4-43 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE MARCH 1, 2015 (RETROACTIVE)]: **Sec. 43. (a) Except as otherwise provided, this section applies to the following:**

(1) Real property assessed on the March 1, 2015, assessment date and assessment dates thereafter.

(2) Real property assessed on assessment dates preceding the March 1, 2015, assessment date, if an administrative appeal or judicial proceeding concerning the assessment is pending on March 1, 2015, regardless of whether a hearing or oral argument has been held in the administrative appeal or judicial proceeding.

(b) The valuation requirements in this section do not apply to property that is assessed as provided in any of the following:

(1) IC 6-1.1-4-39.

(2) IC 6-1.1-4-39.5.

(3) IC 6-1.1-4-40 and IC 6-1.1-4-41.

(4) IC 6-1.1-4-42.

(5) IC 6-1.1-8.5.

(6) IC 6-1.1-8.7.

(c) The valuation requirements in this section do not apply to the assessment of real property after the real property is sold in an arm's length sale transaction. An arm's length sale transaction does not include a transaction in which the original owner or the initial intended user of the real property, or both the original owner and the initial intended user, remain affiliated with the property as an owner of any percentage interest or as a tenant.

(d) As used in this section, "chain stores" means a group of similar establishments that:

(1) have similar architecture, store design, and choice of product or service using standardized business methods and practices that are spread statewide, nationwide, or worldwide; and

(2) have a central headquarters or are operated under franchise contracts.

(e) As used in this section, "sale-leaseback" means a transaction

in which one (1) party sells a property to a buyer, and the buyer leases the property back to the seller.

(f) As used in this section, "special purpose property" means a property that meets the following conditions:

(1) The property has one (1) or more of the following characteristics:

(A) A unique physical design that enhances the utility to the person for whom the structure is built, either the owner-occupant or tenant of the property.

(B) Special construction materials that enhance the utility to the person for whom the structure is built, either the owner-occupant or tenant of the property.

(C) A layout that enhances the utility to the person for whom the structure is built, either the owner-occupant or tenant of the property.

(2) The utility of the structure to the first owner-occupant or tenant is significantly higher than the utility that is passed on to the secondary market, because of the willingness of the first owner-occupant or tenant to incur the costs of land acquisition or improvement construction.

The term includes buildings of fifty thousand (50,000) square feet or more (commonly referred to as big box stores), fast food restaurant chain properties, national retail drugstores, movie theaters, home improvement chain stores, dining lounge chain properties, industrial properties, banks, fitness club properties, and chain stores.

(g) Under its authority to provide for a system of assessment and taxation characterized by uniformity, equality, and just valuation based on property wealth, the general assembly finds that the market value-in-use of special purpose properties and sale-leaseback properties shall be determined as provided in this section. The market value-in-use of special purpose properties and sale-leaseback properties is equal to the value derived from applying the cost approach. Land value used for purposes of this subsection is equal to the amount paid for the land, with the only adjustments being the annual adjustments under section 4.5 of this chapter. Improvement value used for purposes of this subsection is the cost of improvements as specified in the property owner's

books and records, less depreciation, for federal tax purposes. Further evidence of the actual cost includes construction costs, including all direct and indirect expenses, such as costs of all improvements, management fees, site improvements, architect fees, labor, builder overhead, and similar costs. Upon written request, the owner or occupant of the property must provide information concerning actual construction costs and federal tax schedules to the county assessor in order for the appeals process provided for in IC 6-1.1-15 to proceed.

SECTION 8. IC 6-1.1-10-16.8 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 16.8. (a) This section applies to a dwelling or other building that is situated in a special flood hazard area as designated by the Federal Emergency Management Agency in which the mandatory purchase of flood insurance applies.**

(b) The basement of a dwelling or other building described in subsection (a) is exempt from property taxation if:

- (1) the basement floor level has been elevated to mitigate the risk of flooding; and**
- (2) as a result, the basement is rendered unusable as living space.**

SECTION 9. IC 6-1.1-12-37, AS AMENDED BY P.L.166-2014, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 37. (a) The following definitions apply throughout this section:**

- (1) "Dwelling" means any of the following:**
 - (A) Residential real property improvements that an individual uses as the individual's residence, including a house or garage.**
 - (B) A mobile home that is not assessed as real property that an individual uses as the individual's residence.**
 - (C) A manufactured home that is not assessed as real property that an individual uses as the individual's residence.**
- (2) "Homestead" means an individual's principal place of residence:**
 - (A) that is located in Indiana;**
 - (B) that:**
 - (i) the individual owns;**

(ii) the individual is buying under a contract, recorded in the county recorder's office, that provides that the individual is to pay the property taxes on the residence **and that obligates the owner to convey title to the individual upon completion of all of the individual's contract obligations;**
 (iii) the individual is entitled to occupy as a tenant-stockholder (as defined in 26 U.S.C. 216) of a cooperative housing corporation (as defined in 26 U.S.C. 216); or

(iv) is a residence described in section 17.9 of this chapter that is owned by a trust if the individual is an individual described in section 17.9 of this chapter; and

(C) that consists of a dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling.

Except as provided in subsection (k), the term does not include property owned by a corporation, partnership, limited liability company, or other entity not described in this subdivision.

(b) Each year a homestead is eligible for a standard deduction from the assessed value of the homestead for an assessment date. Except as provided in subsection (p), the deduction provided by this section applies to property taxes first due and payable for an assessment date only if an individual has an interest in the homestead described in subsection (a)(2)(B) on:

(1) the assessment date; or

(2) any date in the same year after an assessment date that a statement is filed under subsection (e) or section 44 of this chapter, if the property consists of real property.

Subject to subsection (c), the auditor of the county shall record and make the deduction for the individual or entity qualifying for the deduction.

(c) Except as provided in section 40.5 of this chapter, the total amount of the deduction that a person may receive under this section for a particular year is the lesser of:

(1) sixty percent (60%) of the assessed value of the real property, mobile home not assessed as real property, or manufactured home not assessed as real property; or

(2) forty-five thousand dollars (\$45,000).

(d) A person who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section with respect to that real property, mobile home, or manufactured home.

(e) Except as provided in sections 17.8 and 44 of this chapter and subject to section 45 of this chapter, an individual who desires to claim the deduction provided by this section must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the homestead is located. The statement must include:

(1) the parcel number or key number of the property and the name of the city, town, or township in which the property is located;

(2) the name of any other location in which the applicant or the applicant's spouse owns, is buying, or has a beneficial interest in residential real property;

(3) the names of:

(A) the applicant and the applicant's spouse (if any):

(i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or

(ii) that they use as their legal names when they sign their names on legal documents;

if the applicant is an individual; or

(B) each individual who qualifies property as a homestead under subsection (a)(2)(B) and the individual's spouse (if any):

(i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or

(ii) that they use as their legal names when they sign their names on legal documents;

if the applicant is not an individual; and

(4) either:

(A) the last five (5) digits of the applicant's Social Security

number and the last five (5) digits of the Social Security number of the applicant's spouse (if any); or

(B) if the applicant or the applicant's spouse (if any) does not have a Social Security number, any of the following for that individual:

(i) The last five (5) digits of the individual's driver's license number.

(ii) The last five (5) digits of the individual's state identification card number.

(iii) If the individual does not have a driver's license or a state identification card, the last five (5) digits of a control number that is on a document issued to the individual by the federal government and determined by the department of local government finance to be acceptable.

If a form or statement provided to the county auditor under this section, IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or part or all of the Social Security number of a party or other number described in subdivision (4)(B) of a party, the telephone number and the Social Security number or other number described in subdivision (4)(B) included are confidential. The statement may be filed in person or by mail. If the statement is mailed, the mailing must be postmarked on or before the last day for filing. The statement applies for that first year and any succeeding year for which the deduction is allowed. With respect to real property, the statement must be completed and dated in the calendar year for which the person desires to obtain the deduction and filed with the county auditor on or before January 5 of the immediately succeeding calendar year. With respect to a mobile home that is not assessed as real property, the person must file the statement during the twelve (12) months before March 31 of the year for which the person desires to obtain the deduction.

(f) If an individual who is receiving the deduction provided by this section or who otherwise qualifies property for a deduction under this section:

(1) changes the use of the individual's property so that part or all of the property no longer qualifies for the deduction under this section; or

(2) is no longer eligible for a deduction under this section on another parcel of property because:

- 1 (A) the individual would otherwise receive the benefit of more
2 than one (1) deduction under this chapter; or
3 (B) the individual maintains the individual's principal place of
4 residence with another individual who receives a deduction
5 under this section;
- 6 the individual must file a certified statement with the auditor of the
7 county, notifying the auditor of the change of use, not more than sixty
8 (60) days after the date of that change. An individual who fails to file
9 the statement required by this subsection is liable for any additional
10 taxes that would have been due on the property if the individual had
11 filed the statement as required by this subsection plus a civil penalty
12 equal to ten percent (10%) of the additional taxes due. The civil penalty
13 imposed under this subsection is in addition to any interest and
14 penalties for a delinquent payment that might otherwise be due. One
15 percent (1%) of the total civil penalty collected under this subsection
16 shall be transferred by the county to the department of local
17 government finance for use by the department in establishing and
18 maintaining the homestead property data base under subsection (i) and,
19 to the extent there is money remaining, for any other purposes of the
20 department. This amount becomes part of the property tax liability for
21 purposes of this article.
- 22 (g) The department of local government finance shall adopt rules or
23 guidelines concerning the application for a deduction under this
24 section.
- 25 (h) This subsection does not apply to property in the first year for
26 which a deduction is claimed under this section if the sole reason that
27 a deduction is claimed on other property is that the individual or
28 married couple maintained a principal residence at the other property
29 on March 1 in the same year in which an application for a deduction is
30 filed under this section or, if the application is for a homestead that is
31 assessed as personal property, on March 1 in the immediately
32 preceding year and the individual or married couple is moving the
33 individual's or married couple's principal residence to the property that
34 is the subject of the application. Except as provided in subsection (n),
35 the county auditor may not grant an individual or a married couple a
36 deduction under this section if:
- 37 (1) the individual or married couple, for the same year, claims the
38 deduction on two (2) or more different applications for the

1 deduction; and

2 (2) the applications claim the deduction for different property.

3 (i) The department of local government finance shall provide secure
4 access to county auditors to a homestead property data base that
5 includes access to the homestead owner's name and the numbers
6 required from the homestead owner under subsection (e)(4) for the sole
7 purpose of verifying whether an owner is wrongly claiming a deduction
8 under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or
9 IC 6-3.5.

10 (j) A county auditor may require an individual to provide evidence
11 proving that the individual's residence is the individual's principal place
12 of residence as claimed in the certified statement filed under subsection
13 (e). The county auditor may limit the evidence that an individual is
14 required to submit to a state income tax return, a valid driver's license,
15 or a valid voter registration card showing that the residence for which
16 the deduction is claimed is the individual's principal place of residence.
17 The department of local government finance shall work with county
18 auditors to develop procedures to determine whether a property owner
19 that is claiming a standard deduction or homestead credit is not eligible
20 for the standard deduction or homestead credit because the property
21 owner's principal place of residence is outside Indiana.

22 (k) As used in this section, "homestead" includes property that
23 satisfies each of the following requirements:

24 (1) The property is located in Indiana and consists of a dwelling
25 and the real estate, not exceeding one (1) acre, that immediately
26 surrounds that dwelling.

27 (2) The property is the principal place of residence of an
28 individual.

29 (3) The property is owned by an entity that is not described in
30 subsection (a)(2)(B).

31 (4) The individual residing on the property is a shareholder,
32 partner, or member of the entity that owns the property.

33 (5) The property was eligible for the standard deduction under
34 this section on March 1, 2009.

35 (l) If a county auditor terminates a deduction for property described
36 in subsection (k) with respect to property taxes that are:

37 (1) imposed for an assessment date in 2009; and

38 (2) first due and payable in 2010;

on the grounds that the property is not owned by an entity described in subsection (a)(2)(B), the county auditor shall reinstate the deduction if the taxpayer provides proof that the property is eligible for the deduction in accordance with subsection (k) and that the individual residing on the property is not claiming the deduction for any other property.

(m) For assessment dates after 2009, the term "homestead" includes:

(1) a deck or patio;

(2) a gazebo; or

(3) another residential yard structure, as defined in rules adopted by the department of local government finance (other than a swimming pool);

that is assessed as real property and attached to the dwelling.

(n) A county auditor shall grant an individual a deduction under this section regardless of whether the individual and the individual's spouse claim a deduction on two (2) different applications and each application claims a deduction for different property if the property owned by the individual's spouse is located outside Indiana and the individual files an affidavit with the county auditor containing the following information:

(1) The names of the county and state in which the individual's spouse claims a deduction substantially similar to the deduction allowed by this section.

(2) A statement made under penalty of perjury that the following are true:

(A) That the individual and the individual's spouse maintain separate principal places of residence.

(B) That neither the individual nor the individual's spouse has an ownership interest in the other's principal place of residence.

(C) That neither the individual nor the individual's spouse has, for that same year, claimed a standard or substantially similar deduction for any property other than the property maintained as a principal place of residence by the respective individuals.

A county auditor may require an individual or an individual's spouse to provide evidence of the accuracy of the information contained in an affidavit submitted under this subsection. The evidence required of the individual or the individual's spouse may include state income tax

returns, excise tax payment information, property tax payment information, driver license information, and voter registration information.

(o) If:

(1) a property owner files a statement under subsection (e) to claim the deduction provided by this section for a particular property; and

(2) the county auditor receiving the filed statement determines that the property owner's property is not eligible for the deduction; the county auditor shall inform the property owner of the county auditor's determination in writing. If a property owner's property is not eligible for the deduction because the county auditor has determined that the property is not the property owner's principal place of residence, the property owner may appeal the county auditor's determination to the county property tax assessment board of appeals as provided in IC 6-1.1-15. The county auditor shall inform the property owner of the owner's right to appeal to the county property tax assessment board of appeals when the county auditor informs the property owner of the county auditor's determination under this subsection.

(p) An individual is entitled to the deduction under this section for a homestead for a particular assessment date if:

(1) either:

(A) the individual's interest in the homestead as described in subsection (a)(2)(B) is conveyed to the individual after the assessment date, but within the calendar year in which the assessment date occurs; or

(B) the individual contracts to purchase the homestead after the assessment date, but within the calendar year in which the assessment date occurs;

(2) on the assessment date:

(A) the property on which the homestead is currently located was vacant land; or

(B) the construction of the dwelling that constitutes the homestead was not completed;

(3) either:

(A) the individual files the certified statement required by subsection (e) on or before December 31 of the calendar year

- 1 in which the assessment date occurs to claim the deduction
 2 under this section; or
 3 (B) a sales disclosure form that meets the requirements of
 4 section 44 of this chapter is submitted to the county assessor
 5 on or before December 31 of the calendar year for the
 6 individual's purchase of the homestead; and
 7 (4) the individual files with the county auditor on or before
 8 December 31 of the calendar year in which the assessment date
 9 occurs a statement that:
 10 (A) lists any other property for which the individual would
 11 otherwise receive a deduction under this section for the
 12 assessment date; and
 13 (B) cancels the deduction described in clause (A) for that
 14 property.
- 15 An individual who satisfies the requirements of subdivisions (1)
 16 through (4) is entitled to the deduction under this section for the
 17 homestead for the assessment date, even if on the assessment date the
 18 property on which the homestead is currently located was vacant land
 19 or the construction of the dwelling that constitutes the homestead was
 20 not completed. The county auditor shall apply the deduction for the
 21 assessment date and for the assessment date in any later year in which
 22 the homestead remains eligible for the deduction. A homestead that
 23 qualifies for the deduction under this section as provided in this
 24 subsection is considered a homestead for purposes of section 37.5 of
 25 this chapter and IC 6-1.1-20.6. The county auditor shall cancel the
 26 deduction under this section for any property that is located in the
 27 county and is listed on the statement filed by the individual under
 28 subdivision (4). If the property listed on the statement filed under
 29 subdivision (4) is located in another county, the county auditor who
 30 receives the statement shall forward the statement to the county auditor
 31 of that other county, and the county auditor of that other county shall
 32 cancel the deduction under this section for that property.
- 33 (q) This subsection applies to an application for the deduction
 34 provided by this section that is filed for an assessment date occurring
 35 after December 31, 2013. Notwithstanding any other provision of this
 36 section, an individual buying a mobile home that is not assessed as real
 37 property or a manufactured home that is not assessed as real property
 38 under a contract providing that the individual is to pay the property

1 taxes on the mobile home or manufactured home is not entitled to the
 2 deduction provided by this section unless the parties to the contract
 3 comply with IC 9-17-6-17.

4 (r) This subsection:

5 (1) applies to an application for the deduction provided by this
 6 section that is filed for an assessment date occurring after
 7 December 31, 2013; and

8 (2) does not apply to an individual described in subsection (q).

9 The owner of a mobile home that is not assessed as real property or a
 10 manufactured home that is not assessed as real property must attach a
 11 copy of the owner's title to the mobile home or manufactured home to
 12 the application for the deduction provided by this section.

13 (s) For assessment dates after 2013, the term "homestead" includes
 14 property that is owned by an individual who:

15 (1) is serving on active duty in any branch of the armed forces of
 16 the United States;

17 (2) was ordered to transfer to a location outside Indiana; and

18 (3) was otherwise eligible, without regard to this subsection, for
 19 the deduction under this section for the property for the
 20 assessment date immediately preceding the transfer date specified
 21 in the order described in subdivision (2).

22 For property to qualify under this subsection for the deduction provided
 23 by this section, the individual described in subdivisions (1) through (3)
 24 must submit to the county auditor a copy of the individual's transfer
 25 orders or other information sufficient to show that the individual was
 26 ordered to transfer to a location outside Indiana. The property continues
 27 to qualify for the deduction provided by this section until the individual
 28 ceases to be on active duty, the property is sold, or the individual's
 29 ownership interest is otherwise terminated, whichever occurs first.
 30 Notwithstanding subsection (a)(2), the property remains a homestead
 31 regardless of whether the property continues to be the individual's
 32 principal place of residence after the individual transfers to a location
 33 outside Indiana. However, the property ceases to qualify as a
 34 homestead under this subsection if the property is leased while the
 35 individual is away from Indiana. Property that qualifies as a homestead
 36 under this subsection shall also be construed as a homestead for
 37 purposes of section 37.5 of this chapter."

38 Page 12, between lines 19 and 20, begin a new paragraph and insert:

1 "SECTION 12. IC 6-1.1-18.5-22.3 IS ADDED TO THE INDIANA
2 CODE AS A NEW SECTION TO READ AS FOLLOWS
3 [EFFECTIVE JULY 1, 2015]: **Sec. 22.3. (a) This section applies only**
4 **to Brown County due to unique circumstances regarding the**
5 **approval of budgets and the resulting property tax levies for**
6 **various county funds in 2013 through 2014.**

7 **(b) If the county fiscal body adopts an ordinance before October**
8 **1, 2015, to impose a property tax levy in 2016 and in 2017 under**
9 **this section, the department shall permit the county to impose the**
10 **levy in each of those years. The property tax levy:**

11 **(1) is not subject to the maximum permissible ad valorem**
12 **property tax levy limits otherwise applicable to the county**
13 **under this chapter; and**

14 **(2) may not be considered in calculating the maximum**
15 **permissible ad valorem property tax levy limits otherwise**
16 **applicable to the county under this chapter.**

17 **(c) The amount of the property tax levy that may be imposed by**
18 **the county each year under this section in 2016 and in 2017 is four**
19 **hundred seventy-eight thousand one hundred fifteen dollars**
20 **(\$478,115) in each of those years.**

21 **(d) The money received from a property tax levy under this**
22 **section must be deposited in a separate fund. The money in the**
23 **fund may be used by the county only to make transfers to the**
24 **county funds that were affected in 2013 through 2014 by the**
25 **unique circumstances regarding the approval of budgets and the**
26 **resulting property tax levies, in the amounts determined to be**
27 **appropriate by the department.**

28 **(e) This section expires June 30, 2020.**

29 SECTION 13. IC 6-1.1-18.5-23 IS ADDED TO THE INDIANA
30 CODE AS A NEW SECTION TO READ AS FOLLOWS
31 [EFFECTIVE JULY 1, 2015]: **Sec. 23. (a) This section applies to the**
32 **following townships in Hancock County:**

33 **(1) Brown Township.**

34 **(2) Jackson Township.**

35 **(3) Blue River Township.**

36 **(b) The executive of a township listed in subsection (a) may,**
37 **after approval by the fiscal body of the township, submit a petition**
38 **to the department of local government finance requesting an**

1 increase in the maximum permissible ad valorem property tax levy
2 for the township's general fund.

3 (c) If the executive of a township submits a petition under
4 subsection (b), the department of local government finance shall
5 increase the maximum permissible ad valorem property tax levy
6 for the township's general fund for property taxes first due and
7 payable after December 31, 2015, by an amount equal to the lesser
8 of the following:

9 (1) Twenty-five thousand dollars (\$25,000).

10 (2) The sum of the following:

11 (A) The amount necessary to make the maximum
12 permissible ad valorem property tax levy for the
13 township's general fund equal to the maximum permissible
14 ad valorem property tax levy that would have applied to
15 the township's general fund under section 3 of this chapter
16 for property taxes first due and payable after December
17 31, 2015, if in each year, beginning in 2003 and ending in
18 2015, the township had imposed the maximum permissible
19 ad valorem property tax levy for the township's general
20 fund in each of those years (regardless of whether the
21 township did impose the entire amount of the maximum
22 permissible ad valorem property tax levy for the
23 township's general fund).

24 (B) The amount necessary to make the maximum
25 permissible ad valorem property tax levy under section 3
26 of this chapter for the township's firefighting fund under
27 IC 36-8-13 equal to the maximum permissible ad valorem
28 property tax levy under section 3 of this chapter that
29 would have applied to the township's firefighting fund for
30 property taxes first due and payable after December 31,
31 2015, if in each year, beginning in 2003 and ending in 2015,
32 the township had imposed the maximum permissible ad
33 valorem property tax levy for the township's firefighting
34 fund in each of those years (regardless of whether the
35 township did impose the entire amount of the maximum

1 **permissible ad valorem property tax levy for the township's**
2 **firefighting fund).".**

3 Renumber all SECTIONS consecutively.
 (Reference is to SB 436 as introduced.)

and when so amended that said bill do pass.

Committee Vote: Yeas 12, Nays 0.

Hershman

Chairperson